

Form F-66 (IA-2) (7-13-2018) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2018 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2018 </div> <div style="padding: 5px;"> CITY OF <u>WAUKON</u>, IOWA DUE: December 1, 2018 </div>		<div style="text-align: center;"> 16200300600000 CITY CLERK 101 ALLAMAKEE ST WAUKON, IOWA 52172 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>		
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,554,668		1,554,668	1,549,333
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,554,668		1,554,668	1,549,333
Delinquent property taxes	0		0	
TIF revenues	469,245		469,245	418,164
Other city taxes	624,069	0	624,069	572,727
Licenses and permits	18,333	0	18,333	11,865
Use of money and property	178,873	4,152	183,025	177,703
Intergovernmental	743,472	0	743,472	798,828
Charges for fees and service	751,739	975,960	1,727,699	1,407,726
Special assessments	41,235	0	41,235	
Miscellaneous	205,295	7,050	212,345	689,932
Other financing sources, including transfers in	1,067,138	215,000	1,282,138	1,052,115
Total revenues and other sources	5,654,067	1,202,162	6,856,229	6,678,393
Expenditures and Other Financing Uses				
Public safety	738,049	0	738,049	784,224
Public works	898,706	0	898,706	1,166,282
Health and social services	0	0	0	3,000
Culture and recreation	966,668	0	966,668	1,069,308
Community and economic development	169,566	0	169,566	231,788
General government	389,985	0	389,985	434,980
Debt service	801,177	0	801,177	812,160
Capital projects	967,198	0	967,198	1,585,793
Total governmental activities expenditures	4,931,349	0	4,931,349	6,087,535
Business type activities	0	831,395	831,395	1,351,461
Total ALL expenditures	4,931,349	831,395	5,762,744	7,438,996
Other financing uses, including transfers out	887,009	265,000	1,152,009	1,052,115
Total ALL expenditures/And other financing uses	5,818,358	1,096,395	6,914,753	8,491,111
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-164,291	105,767	-58,524	-1,812,718
Beginning fund balance July 1, 2017	3,626,458	1,630,988	5,257,446	
Ending fund balance June 30, 2018	3,462,167	1,736,755	5,198,922	-1,812,718
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents	
General obligation debt	\$ 5,392,557	Other long-term debt	\$ 555,129	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 10,285,284	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Lana D. Snitker		Telephone →	Area Code 563	Number 568-3492
Signature of Mayor or other City official (Name and Title)		Date signed		
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018						CITY OF WAUKON						SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	1,053,701	236,250		264,717			1,554,668			1,554,668	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	1,053,701	236,250		264,717	0		1,554,668		T01	1,554,668	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	1,053,701	236,250		264,717	0	0	1,554,668			1,554,668	6					
7	TIF revenues			469,245				469,245		T01	469,245	7					
8	Other city taxes																
8	Utility tax replacement excise taxes	12,078	2,713		2,651			17,442		T15	17,442	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	221,597						221,597		T15	221,597	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax	4,990	1,118		1,104			7,212		T19	7,212	12					
13	Hotel/motel tax	23,738						23,738		T19	23,738	13					
14	Other local option taxes		354,080					354,080		T09	354,080	14					
15	TOTAL OTHER CITY TAXES	262,403	357,911		3,755	0	0	624,069	0		624,069	15					
16	Section B - LICENSES AND PERMITS	18,333						18,333		T29	18,333	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	29,281	1,468			3,009		33,758	4,152	U20	37,910	18					
19	Rents and royalties	30,915			109,200			140,115		U40	140,115	19					
20	Other miscellaneous use of money and property		5,000					5,000		U20	5,000	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	60,196	6,468	0	109,200	3,009	0	178,873	4,152		183,025	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants		105,846					105,846		B89	105,846	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	Total Federal grants and reimbursements	0	105,846		0	0	0	105,846	0		105,846	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WAUKON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		497,219					497,219		C46	497,219	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	8,011						8,011		C89	8,011	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	41,733	9,377		9,159			60,269		C89	60,269	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	49,744	506,596	0	9,159	0	0	565,499	0		565,499	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	55,415						55,415		D89	55,415	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	16,712						16,712		D89	16,712	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	72,127	0	0	0	0	0	72,127	0		72,127	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	121,871	612,442	0	9,159	0	0	743,472	0		743,472	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	495,886	A91	495,886	73
74	Sewer							0	480,074	A8Ø	480,074	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	262,664						262,664		A81	262,664	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WAUKON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water	59,007						59,007		A80	59,007	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	3,884						3,884		A89	3,884	99				
100	Park, recreation, and cultural charges	142,835	283,129					425,964		A61	425,964	100				
101	Animal control charges	220						220		A89	220	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	468,610	283,129	0	0	0	0	751,739	975,960		1,727,699	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	3,815	37,420					41,235		U01	41,235	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions		76,020			34,920		110,940		U99	110,940	108				
109	Deposits and sales/fuel tax refunds	9,244						9,244	7,050	U99	16,294	109				
110	Sale of property and merchandise		5,195					5,195		U11	5,195	110				
111	Fines	3,663						3,663		U30	3,663	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	WEDC repayment					5,500		5,500			5,500	114				
115	Wellness/NICC/ACSD Insurance Reimbursements	7,761	12,101					19,862			19,862	115				
116	Police Misc/Refunds & Misc	50,891						50,891			50,891	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	71,559	93,316	0	0	40,420	0	205,295	7,050		212,345	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WAUKON						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,060,488	1,626,936	469,245	386,831	43,429	0	4,586,929	987,162		5,574,091	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					130,129		130,129		NR	130,129	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	332,320	1,917		22,384	480,076		836,697	215,000		1,051,697	127		
128	Internal TIF loans and transfers in					100,312		100,312			100,312	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	332,320	1,917	0	22,384	710,517	0	1,067,138	215,000		1,282,138	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,392,808	1,628,853	469,245	409,215	753,946	0	5,654,067	1,202,162		6,856,229	132		
133												133		
134	Beginning fund balance July 1, 2017	755,982	1,414,103	284,480	34,733	1,137,160		3,626,458	1,630,988		5,257,446	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,148,790	3,042,956	753,725	443,948	1,891,106	0	9,280,525	2,833,150		12,113,675	136		
137												137		
138												138		
139												139		
140												140		
141												141		
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018					CITY OF WAUKON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention	419,027	105,266					524,293		E62	524,293	2
3	Jail							0		E04	0	3
4	Emergency management							0		E89	0	4
5	Flood control							0		E59	0	5
6	Fire department	85,000				101,524		186,524		E24	186,524	6
7	Ambulance	24,737						24,737		E32	24,737	7
8	Building inspections							0		E66	0	8
9	Miscellaneous protective services							0		E66	0	9
10	Animal control							0		E32	0	10
11	Other public safety	2,495						2,495		E89	2,495	11
12								0			0	12
13								0			0	13
14	TOTAL PUBLIC SAFETY	531,259	105,266		0	101,524	0	738,049			738,049	14
15	Section B — PUBLIC WORKS											15
16	Roads, bridges, sidewalks	74,482	466,308			45,157		585,947		E44	585,947	16
17	Parking meter and off-street							0		E60	0	17
18	Street lighting	71,693	4,637					76,330		E44	76,330	18
19	Traffic control safety							0		E44	0	19
20	Snow removal							0		E44	0	20
21	Highway engineering							0		E44	0	21
22	Street cleaning							0		E81	0	22
23	Airport (if not an enterprise)	348						348		E01	348	23
24	Garbage (if not an enterprise)	215,775						215,775		E81	215,775	24
25	Other public works	20,306						20,306		E89	20,306	25
26	Public Works Administration							0			0	26
27	Engineering Management Services							0			0	27
28	TOTAL PUBLIC WORKS	382,604	470,945		0	45,157	0	898,706			898,706	28
29	Section C — HEALTH AND SOCIAL SERVICES											29
30	Welfare assistance							0		E79	0	30
31	City hospital							0		E36	0	31
32	Payments to private hospitals							0		E36	0	32
33	Health regulation and inspections							0		E32	0	33
34	Water, air, and mosquito control							0		E32	0	34
35	Community mental health							0		E32	0	35
36	Other health and social services							0		E79	0	36
37								0			0	37
38								0			0	38
39	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	39
40	Section D — CULTURE AND RECREATION											40
41	Library services	176,302	23,293					199,595		E52	199,595	41
42	Museum, band, theater							0		E61	0	42
43	Parks	97,241	77,452					174,693		E61	174,693	43
44	Recreation	240,834	16,670					257,504		E61	257,504	44
45	Cemetery							0		E03	0	45
46	Community center, zoo, marina, and auditorium	5,000						5,000		E61	5,000	46
47	Other culture and recreation	3,559	308,087			18,230		329,876		E61	329,876	47
48								0			0	48
49								0			0	49
50	TOTAL CULTURE AND RECREATION	522,936	425,502		0	18,230	0	966,668			966,668	50

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WAUKON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											51
52	Community beautification	4,950						4,950		E89	4,950	52
53	Economic development	51,643		8,570				60,213		E89	60,213	53
54	Housing and urban renewal		9,178					9,178		E50	9,178	54
55	Planning and zoning	19,421	2,869					22,290		E29	22,290	55
56	Other community and economic development							0		E89	0	56
57	TIF Rebates			72,935				72,935		E89	72,935	57
58								0			0	58
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	76,014	12,047	81,505	0	0	0	169,566			169,566	59
60	Section F — GENERAL GOVERNMENT											60
61	Mayor, council and city manager	73,277	3,952			1,238		78,467		E29	78,467	61
62	Clerk, Treasurer, financial administration	110,198	27,543					137,741		E23	137,741	62
63	Elections	5,117						5,117		E89	5,117	63
64	Legal services and city attorney	29,728				4,312		34,040		E25	34,040	64
65	City hall and general buildings	8,100						8,100		E31	8,100	65
66	Tort liability	126,520						126,520		E89	126,520	66
67	Other general government							0		E89	0	67
68								0			0	68
69								0			0	69
70	TOTAL GENERAL GOVERNMENT	352,940	31,495		0	5,550	0	389,985			389,985	70
71	Section G — DEBT SERVICE							0			0	71
72	Principal			335,000	314,289			649,289			649,289	72
73	Interest & Fees			67,724	84,164			151,888			151,888	73
74	TOTAL DEBT SERVICE	0	0	402,724	398,453	0	0	801,177			801,177	74
75	Section H — REGULAR CAPITAL PROJECTS — Specify										0	75
76	Park/Tennis Courts/Sewer Improvement	5,773				174,062		179,835			179,835	76
77	Streets/West Side Dev/Storm Trench/Storm Sewer Imp		113,634			593,757		707,391			707,391	77
78	Subtotal Regular Capital Projects	5,773	113,634			767,819	0	887,226			887,226	78
79	— TIF CAPITAL PROJECTS — Specify										0	79
80	Sports Fields/Police Facility					79,972		79,972			79,972	80
81								0			0	81
82	Subtotal TIF Capital Projects	0	0			79,972	0	79,972			79,972	82
83	TOTAL CAPITAL PROJECTS	5,773	113,634			847,791	0	967,198			967,198	83
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,871,526	1,158,889	484,229	398,453	1,018,252	0	4,931,349			4,931,349	84
85	(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)											85
86												86
TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"												

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WAUKON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
87	Section I -- BUSINESS TYPE ACTIVITIES											87
88	Water -- Current operation								376,282	E91	376,282	88
89	Capital outlay								28,380	G91	28,380	89
90	Debt Service									F91	0	90
91	Sewer and sewage disposal -- Current operation								424,233	E80	424,233	91
92	Capital outlay								2,500	G80	2,500	92
93	Debt Service									F80	0	93
94	Electric -- Current operation									E92	0	94
95	Capital outlay									G92	0	95
96	Debt Service									F92	0	96
97	Gas Utility -- Current operation									E93	0	97
98	Capital outlay									G93	0	98
99	Debt Service									F93	0	99
100	Parking -- Current operation									E60	0	100
101	Capital outlay									G60	0	101
102	Debt Service									F60	0	102
103	Airport -- Current operation									E01	0	103
104	Capital outlay									G01	0	104
105	Debt Service									F01	0	105
106	Landfill/Garbage -- Current operation									E81	0	106
107	Capital outlay									G81	0	107
108	Debt Service									F81	0	108
109	Hospital -- Current operation									E36	0	109
110	Capital outlay									G36	0	110
111	Debt Service									F36	0	111
112	Transit -- Current operation									E94	0	112
113	Capital outlay									G94	0	113
114	Debt Service									F94	0	114
115	Cable TV, telephone, Internet -- Current operation									E03	0	115
116	Capital outlay									G03	0	116
117	Housing authority -- Current operation									E50	0	117
118	Capital outlay									G50	0	118
119	Debt Service									F50	0	119
120	Storm water -- Current operation									E80	0	120
121	Capital outlay									G80	0	121
122	Debt Service									F80	0	122
123	Other business type -- Current operation									E89	0	123
124	Capital outlay									G89	0	124
125	Debt Service									F89	0	125
126	Internal service funds -- Specify											126
127											0	127
128											0	128
129	TOTAL BUSINESS TYPE ACTIVITIES								831,395		831,395	129

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WAUKON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	1,871,526	1,158,889	484,229	398,453	1,018,252	0	4,931,349	831,395		5,762,744	130
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131
132	Regular transfers out	274,230	192,571			319,896		786,697	265,000		1,051,697	132
133	Internal TIF loans/repayments and transfers out			100,312				100,312			100,312	133
134								0			0	134
135	TOTAL OTHER FINANCING USES	274,230	192,571	100,312	0	319,896	0	887,009	265,000		1,152,009	135
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	2,145,756	1,351,460	584,541	398,453	1,338,148	0	5,818,358	1,096,395		6,914,753	136
137												137
138	Ending fund balance June 30, 2018:											138
139	Governmental:											139
140	Nonspendable							0			0	140
141	Restricted	144,846	1,691,496	169,184	45,495	470,746		2,521,767			2,521,767	141
142	Committed	310,612				17,708		328,320			328,320	142
143	Assigned	42,602				64,504		107,106			107,106	143
144	Unassigned	504,974						504,974			504,974	144
145	Total Governmental	1,003,034	1,691,496	169,184	45,495	552,958	0	3,462,167			3,462,167	145
146	Proprietary								1,736,755		1,736,755	146
147	Total ending fund balance June 30, 2018	1,003,034	1,691,496	169,184	45,495	552,958	0	3,462,167	1,736,755		5,198,922	147
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	3,148,790	3,042,956	753,725	443,948	1,891,106	0	9,280,525	2,833,150		12,113,675	148
149												149

Part III		INTERGOVERNMENTAL EXPENDITURES CITY OF WAUKON Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																																																																																																																																																																	
	Purpose Correction..... M05 \$ Health..... M32 Highways..... M44 Transit subsidies..... M94 Libraries..... M52 Police protection..... M62 Sewerage..... M80 Sanitation..... M81 All other..... M89 \$		Purpose Highways..... L44 \$ All other..... L89 \$																																																																																																																																																																																																
Part IV		SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																																																																																																																																																																	
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Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED																																																																																																																																																																																																	
A. Long-term debt		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th rowspan="3">Purpose</th> <th rowspan="3">Debt outstanding JULY 1, 2017 (a)</th> <th colspan="2">Debt during the fiscal year</th> <th colspan="4">Debt Outstanding JUNE 30, 2018</th> <th rowspan="3">Interest paid this year (h)</th> </tr> <tr> <th>Issued (b)</th> <th>Retired (c)</th> <th>General obligation (d)</th> <th>TIF revenue (e)</th> <th>Revenue (f)</th> <th>Other (g)</th> </tr> <tr> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> </tr> <tr> <td>1. Water utility</td> <td>19U \$</td> <td>29U \$</td> <td>39U \$</td> <td>49U \$</td> <td>49U \$</td> <td>49U \$</td> <td>49U \$</td> <td>I91 \$</td> </tr> <tr> <td>2. Sewer utility</td> <td>19U</td> <td>29U 130,129</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U 130,129</td> <td>I89</td> </tr> <tr> <td>3. Electric utility</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td></td> <td>I92</td> </tr> <tr> <td>4. Gas utility</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td></td> <td>I93</td> </tr> <tr> <td>5. Transit-bus</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td></td> <td>I94</td> </tr> <tr> <td>6. Industrial Revenue</td> <td>19T</td> <td>24T</td> <td>34T</td> <td></td> <td>44T</td> <td>44T</td> <td></td> <td>I89</td> </tr> <tr> <td>7. Mortgage revenue</td> <td>19T</td> <td>24T</td> <td>34T</td> <td></td> <td>44T</td> <td>44T</td> <td></td> <td>I89</td> </tr> <tr> <td>8. TIF revenue</td> <td>19U 728,081</td> <td>29U</td> <td>39U 76,971</td> <td>49U 651,110</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>I89 32,229</td> </tr> <tr> <td>Other-Specify</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>I89</td> </tr> <tr> <td>9. WWC 2015</td> <td>19U 2,250,000</td> <td>29U</td> <td>39U 235,000</td> <td>49U 2,015,000</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>I89 38,915</td> </tr> <tr> <td>2011 Bond</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>I89</td> </tr> <tr> <td>10. 1,290,000</td> <td>19U</td> <td>29U</td> <td>39U 130,000</td> <td>49U 1,160,000</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>I89 40,578</td> </tr> <tr> <td>Fire Truck</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>I89</td> </tr> <tr> <td>11. 137,220</td> <td>19U</td> <td>29U</td> <td>39U 17,773</td> <td>49U 119,447</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>I89 4,460</td> </tr> <tr> <td>Fire Station- FMSB</td> <td>19U 49,000</td> <td>29U</td> <td>39U 7,000</td> <td>49U 42,000</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>I89 1,593</td> </tr> <tr> <td>12. Fire station- REC</td> <td>19U 493,000</td> <td>29U</td> <td>39U 68,000</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U 425,000</td> <td>I89</td> </tr> <tr> <td>2016 Bond</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>I89</td> </tr> <tr> <td>14. 1,500,000</td> <td>19U</td> <td>29U</td> <td>39U 95,000</td> <td>49U 1,405,000</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>I89 30,153</td> </tr> <tr> <td>Total long-term debt</td> <td>6,447,301</td> <td>130,129</td> <td>629,744</td> <td>5,392,557</td> <td>0</td> <td>0</td> <td>555,129</td> <td>147,928</td> </tr> </table>		Purpose	Debt outstanding JULY 1, 2017 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2018				Interest paid this year (h)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)							1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	2. Sewer utility	19U	29U 130,129	39U	49U	49U	49U	49U 130,129	I89	3. Electric utility	19U	29U	39U	49U	49U	49U		I92	4. Gas utility	19U	29U	39U	49U	49U	49U		I93	5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	6. Industrial Revenue	19T	24T	34T		44T	44T		I89	7. Mortgage revenue	19T	24T	34T		44T	44T		I89	8. TIF revenue	19U 728,081	29U	39U 76,971	49U 651,110	49U	49U	49U	I89 32,229	Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	9. WWC 2015	19U 2,250,000	29U	39U 235,000	49U 2,015,000	49U	49U	49U	I89 38,915	2011 Bond	19U	29U	39U	49U	49U	49U	49U	I89	10. 1,290,000	19U	29U	39U 130,000	49U 1,160,000	49U	49U	49U	I89 40,578	Fire Truck	19U	29U	39U	49U	49U	49U	49U	I89	11. 137,220	19U	29U	39U 17,773	49U 119,447	49U	49U	49U	I89 4,460	Fire Station- FMSB	19U 49,000	29U	39U 7,000	49U 42,000	49U	49U	49U	I89 1,593	12. Fire station- REC	19U 493,000	29U	39U 68,000	49U	49U	49U	49U 425,000	I89	2016 Bond	19U	29U	39U	49U	49U	49U	49U	I89	14. 1,500,000	19U	29U	39U 95,000	49U 1,405,000	49U	49U	49U	I89 30,153	Total long-term debt	6,447,301	130,129	629,744	5,392,557	0	0	555,129	147,928
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B. Short-term debt		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: right;">Outstanding as of JULY 1, 2017</td> <td style="width: 10%; text-align: center;">61V \$</td> <td style="width: 70%;"></td> </tr> <tr> <td colspan="2" style="text-align: right;">Outstanding as of JUNE 30, 2018</td> <td style="text-align: center;">64V \$</td> <td></td> </tr> </table>		Outstanding as of JULY 1, 2017		61V \$		Outstanding as of JUNE 30, 2018		64V \$																																																																																																																																																																																									
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Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2016/FY2018 Actual valuation -- January 1, 2016																																																																																																																																																																																																	
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Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018																																																																																																																																																																																																	
Type of asset		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="4" style="text-align: center;">Amount - Omit cents</th> </tr> <tr> <th>Bond and interest funds (a)</th> <th>Bond construction funds (b)</th> <th>Pension/retirement funds (c)</th> <th>all other funds (d)</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>W01</td> <td>W31</td> <td colspan="2">W61</td> </tr> <tr> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">5,153,428</td> <td style="text-align: center;">5,198,924</td> </tr> </table>		Amount - Omit cents				Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)					W01	W31	W61		\$	\$	5,153,428	5,198,924																																																																																																																																																																												
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Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.																																																																																																																																																																																																			
REMARKS		V98																																																																																																																																																																																																	